

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Monday 14<sup>th</sup> March, 2022**

**No. 115**

**GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK**

**No. 34/2021-GST/SIKKIM**

**Date: 29<sup>th</sup> August, 2021**

**NOTIFICATION**

In partial modification of the notifications of the Government of Sikkim in the Finance Department No. 35/2020-StateTax, dated the 3<sup>rd</sup> April, 2020 and No. 14/2021-StateTax, dated the 1<sup>st</sup> May, 2021, in exercise of the powers conferred by section 168A of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereafter in this notification referred to as the said Act), read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of the Union Territory Goods and Services Tax Act, 2017 (14 of 2017), the Government, on the recommendations of the Council, hereby notifies that where a registration has been cancelled under clause (b) or (c) of sub-section (2) of section 29 of the said Act and the time limit for making an application of revocation of cancellation of registration under sub-section (1) of section 30 of the said Act falls during the period from the 1<sup>st</sup> day of March, 2020 to 31<sup>st</sup> day of August, 2021, the time limit for making such application shall be extended upto the 30<sup>th</sup> day of September, 2021.

**[F. No. GOS/2009-2010/16-1C (9) VOL-II]**

**Jigme Dorjee Bhutia  
Secretary  
Commercial Taxes Division  
Finance Department**

